

ORDINANCE NO. 94-5

An Ordinance Relating to the Imposition and Collection of a Tourism, Recreation, Cultural and Convention Tax.

The Board of County Commissioners of the County of Daggett, State of Utah, ordains as follows:

1. Title

This ordinance shall be known as the Tourism, Recreation, Cultural and Convention Tax of Daggett County.

2. Statutory Authority

The authority for imposing this tax is derived from Title 59, Chapter 12, Section 601 et seq., Utah Code Annotated, 1953 as amended.

3. Purpose of Provisions

The ordinance codified in this chapter are enacted to provide the county with a source of revenue specifically for the purposes of financing in whole or in part the development, operation and maintenance of tourist, recreation, cultural and convention facilities and the Board of County Commissioners hereby directs that the purpose hereof be interpreted and construed to accomplish that stated purpose.

4. Definitions

As used in this Ordinance:

(1) "Convention facility" means any publicly owned or operated convention center, sports arenas, or other facility at which conventions, conferences, and other gatherings are held and which primary business or function is to host such conventions, conferences, or other gatherings.

(2) "Recreation facility" or "Tourist facility" means any publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, museum, theater, monument, planetarium, bicycle trails, and other recreation or tourism related facility.

(3) "Cultural facility" means any publicly-owned or operated museum, theater, art center, music hall or other cultural or arts facility.

(4) (a) "Restaurant" means any facility where food is prepared for immediate consumption, including but not limited to coffee shops, cafeterias, restaurants, luncheonettes, soda fountains, fast food services or outlets, and all other similar facilities.

(b) "Restaurant" does not include any retail establishment whose primary business or function is the sale of fuel or food items for off-premise, but not immediate consumption.

5. Imposition of Tax/Amount

(a) There is hereby levied a tourism, recreation, cultural and convention tax at the rate of 1% on the purchaser for the amount paid or charged on all sales of prepared food and beverages that are sold by restaurants.

(b)(1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Tourism, Recreation, Cultural and convention Facilities Tax Act, all of the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, and in force and effect on the effective date of this Article, insofar as they relate to the tax imposed by this Article, excepting Sections 59-12-101 and 59-12-119 thereof, are hereby adopted and made a part of this Article as though fully set forth herein.

(2) Wherever, and to the extent that in Part 1, Chapter 12, Title 59, the State of Utah is named or referred to as the taxing agency, the name of this County shall be substituted therefor. Nothing in this subparagraph (b) shall be deemed to require substitution of the name of the county for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah, nor shall the name of the County be substituted for that of the State in any Section when the result of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of the Article.

6. Use of Revenues

The revenues received from the tourism, recreation, cultural and convention taxes levied pursuant to this Ordinance shall be used solely for the purposes of financing, in whole or part, tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined herein.

7. Collection

Taxes imposed under this chapter shall be levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Section 201 et seq. Utah Code Annotated, 1953 as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Subsection 59-12-205(2), Utah Code Annotated, 1953 as amended.

8. Licensure

All persons, companies, corporations or similar persons, groups or organizations doing business as restaurants, as defined in this Ordinance and (b), shall obtain, from the State Tax Commission, a tourism, recreation, cultural or convention tax license. No such additional license shall be required if the person, company, corporation, group or organization has obtained a license pursuant to Subsection 59-12-106 Utah Code Annotated, 1953 as amended.

9. Effective Date

This ordinance shall take effect July 1, 1994, and shall be effective until and including June 30, 1995, unless readopted by the County Commission.

Enacted by the Daggett County Commission this 18th day of May, 1994.

/s/ Elbert J. Steinaker Jr.
Chairman, Daggett County
Commission

ATTEST:

/s/ Gene Briggs
Daggett County Clerk

Commissioner Steinaker voted: Aye
Commissioner Walters voted: Aye
Commissioner Briggs voted: Aye